**Tax holiday for export oriented units**

2957. SHRI THANGA TAMIL SELVAN: Will the Minister of COMMERCE AND INDUSTRY be pleased to state:

(a) whether it is a fact that export oriented units are given tax holiday for foreign exchange earned through exports;

(b) if so, the details thereof;

(c) whether such tax holiday/exemption is provided to export of services to foreign concern;

(d) if so, the details thereof; and

(e) whether export of services by software industries and computer-based small units are also given this benefit?

THE MINISTER OF STATE IN THE MINISTRY OF COMMERCE AND INDUSTRY (SHRI E.V.K.S. ELANGOVAN): (a) and (b) As per Section 10B of the Income Tax Act, Export Oriented Units (EOUs) are entitled for income tax exemption on profits from export of articles or things or computer software, for a period fo 10 consecutive assessment years from the date of commencement of production upto 1.04.2010.

(c) to (e) Yes, but only to the services notified by Central Board of Direct Taxes.

**Establishment of new industries**

2958. SHRI N.R. GOVINDRAJAR: Will the Minister of COMMERCE AND INDUSTRY be pleased to state:

(a) whether Government formulated any specific policy for establishing new industries in various States during the Tenth Plan under the liberalisation policy;

(b) if so, the details thereof; and

(c) the details of the amount allotted/sanctioned by Government in these States for setting up of industries?

THE MINISTER OF STATE IN THE MINISTRY OF COMMERCE AND INDUSTRY (SHRI E.V.K.S. ELANGOVAN): (a) and (b) Establishment of